

01 Administrative—At A Glance

Mission	These accounts provide Metro's share of employee benefits for certain central benefits, retired employees, and employees, administrative accounts within the government, contributions to not-for-profit organizations, contracts with other organizations, subsidies, and contingencies.			
Budget Summary		2001-02	2002-03	2003-04
	Expenditures and Transfers:			
	GSD General Fund	\$131,574,571	\$146,715,550	\$131,381,900
	USD General Fund	23,280,432	26,201,188	26,992,300
	Total Expenditures and Transfers	\$154,855,003	\$172,916,738	\$158,374,200
	Revenues and Transfers: *			
	Program Revenue			
	Charges, Commissions, and Fees	\$0	\$0	\$0
	Other Governments and Agencies	0	0	0
	Other Program Revenue	0	0	0
	Total Program Revenue	\$0	\$0	\$0
	Non-program Revenue	0	0	0
	Transfers From Other Funds and Units	0	0	0
	Total Revenues	\$0	\$0	\$0
Positions	Total Budgeted Positions	0	0	0
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These accounts are administered by the Department of Finance, and have no separate organization chart.

* **Important Note About the Budget:** This Administrative department is made up of a group of various-purpose accounts that do not fall into other agencies' budgets. Revenues in this department include all general fund revenues not associated with other agencies, and are not directly related to the budgeted expenditures in this department. Because of that, the financial schedules presented later in this section list individual business units' expenditure information rather than a summary of revenues and expenditures.



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Budget Highlights FY 2004

For budget changes, see the financial schedule.

Overview

Accounts are grouped into functional area, as presented in the budget ordinance. Each account's title, 8-digit business unit number, legal basis, & description follows.

INTERNAL SUPPORT:

- **Information Technology Savings** (01101408 & 01191408) Anticipated cross-departmental Information Technology savings due to consolidating desk top, server operations and departmental help desk activities.
- **Budget Adjustment Savings** (01101409 & 01191409) Anticipated cross-departmental savings due to expected GSD General Fund departments under-spending their budgets. These savings will be realized by transferring budgeted monies from those departments to this account during the fiscal year.
- **Jury Commission** (01101111, TCA § 22-2-201) maintains the jury book and box, keeps a list of qualified jurors for periods of two years, and helps ensure that jurors are selected in accordance with the law.
- **Bonding Firm Investigation** (01101116, TCA § 40-11-305) pays for attorneys hired by the Criminal Court to investigate bonding companies' records to ensure that collateral is adequate to cover bonds written.
- **Capital Improvement Plan** (01101226) is used to budget transfers from GSD Undesignated Fund Balance to various other funds to implement the annual Capital Improvement Plans. This money is normally appropriated in each year's capital plan, not in the original budget ordinance.
- **Insurance & Reserve** (01101301 & 01191301, Resolution R82-1327) protects Metro property against damage, loss and claims. This account pays insurance premiums for Metro vehicles, buildings and equipment, boiler and elevator inspections, and for protection against liability claims.
- **Surety Bonds** (01101302, TCA § 8-19-101) pays premiums to insurance companies to bond local officials and persons who routinely handle public funds, to insure Metro against misuse, theft, and fraud.
- **Corporate Dues and Contributions to Governmental Associations** (01101303, Metro Charter § 18.11(c)) pays dues for Metro memberships in intergovernmental organizations.
- **Judgments and Losses** (01101308 & 01191308, Metro Code § 2.40.100) pays on Metro's behalf for judgments and losses that arise in the course of litigation and pays related costs and expenses such as for court reporters, court costs, tax costs, etc. The appropriations from the GSD and USD are transferred to Fund 50267 Self Insured Judgment & Losses Claim Fund.
- **Pay Plan Improvements** (01101315 & 01191315) budgets a small contingency of pay plan money. Pay plan improvements for active employees in the two general funds' departments are included in their departments' budgets. The FY 2004 calculations for those departments included a 3% plan adjustment and increments, and is based on employees on board in December, budgeted exception pay (such as overtime), seasonal/pool/temporary employees' pay, and related fringe benefits. In FY 2002, this account also included funds for the conversion of weekly payrolls to a semi-monthly schedule.
- **Subsidy for the Metro Postal Service** (01101407) provided salaries for the postal workers in order to keep departmental charges lower. Beginning in FY 2003, those costs are built into the rate structure that the Service charges other departments.
- **Post Audits** (01101412, Metro Charter § 6.15) pays for an annual independent financial audit conducted by one or more certified public accounting firms, and for performance audits. Audits are conducted in accordance with federal and state law.
- **Transfer to Advance Planning & Research Fund** (01101416, Metro Charter § 6.14) provides the mandated \$50,000 transfer to the APR fund.
- **Subsidy for Metropolitan Information Systems** (01101421 & 01191421) paid for data processing services for all departments in the GSD and USD general funds respectively. These funds are now budgeted as charges in departmental budgets.
- **Charter Revision Commission** (01101125) paid administrative expenses for the ongoing Charter Revision Commission. In recent years, these expenses were covered by the Department of Law.
- **Metro Center Rent** (01101127) pays rent for space for the courts and court clerks in Metro Center during the Courthouse renovation.
- **Transfer for 4% Fund** (01101499, Metro Charter) transfers 4% of original revenues in the GSD General Fund to the separate General Fund Reserve Fund for equipment purchases or building repairs for any department funded by the GSD General Fund.

EMPLOYEE BENEFITS:

- **Police and Fire Pension Match** (01191102, Metro Charter § 13.09) provides Metro's guaranteed contributions from the USD General Fund to closed police and fire pension plans.
- **Civil Service Retirement Match** (01191103, Metro Charter § 13.09) provides Metro's guaranteed contribution from the USD General Fund to the closed City of Nashville Employees' Retirement plan.
- **Davidson County Retirement Match** (01101104, Metro Charter § 13.09) provides Metro's contribution from the GSD to the old Davidson County civil service pension plan.
- **Teacher Pensions Match** (01191106, Metro Charter § 9.06) provides Metro's contribution from the USD General Fund to the old city teacher's pension plan.

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- **Davidson County Teacher's Retirement Match** (01101107, Metro Charter §9.06) provides Metro's guaranteed contribution to the closed county teacher's pension plan. The Board of Education makes a separate guaranteed contribution from its Schools Special Revenue Fund to that plan.
 - **Group Health Insurance Match** (01101109 & 01191109, Metro Code §3.16.020, 3.16.040, & 3.24.010) provides Metro's share of pensioners' medical and dental insurance premiums. For active employees, these costs are budgeted in their departments' budgets.
 - **Death Benefit Payments** (01101110, Metro Code § 3.28.080) transfers money to a fund that provides a supplementary benefit for deaths in the line of duty.
 - **Direct Pension Payments** (01191111, Private Acts of 1959 chapter 117 & Metro Charter Sec. 20.01) provides direct pension payments from the USD General Fund to members and qualified surviving spouses of the old Nashville City Council.
 - **Pensioners In-Line-Of-Duty Medical Expense** (01101113 & 01191112, Metro Charter § 13.12) provides medical payments for those pensioners who were disabled by in-line-of-duty injuries. The total cost is budgeted through the GSD General Fund; the share for USD employees is borne by a transfer from the USD to the GSD.
 - **Unemployment Compensation** (01101114, TCA § 50-7-401) reimburses the state for unemployment payments to eligible former Metro employees.
 - **Group Life Insurance Match** (01101115 & 01191115, Metro Code § 3.16.040) provides payment of life insurance premiums for pensioners. Life insurance for active employees is budgeted in departments' budgets; those benefits are double the employee's salary, to a maximum benefit \$50,000. Metro pays 100% of premiums.
 - **Employees In-Line-Of-Duty Medical Expense** (01101120 & 01191113, Metro Charter § 13.12) provides medical payments for employees injured on-the-job for services that cannot be provided by General Hospital. The total cost is budgeted through the GSD General Fund; the share for USD employees is borne by a transfer from the USD to the GSD.
 - **Benefit Adjustments** (01101140 & 01191140) provides funds for adjustments to the departmental fringe benefit accounts based on projected changes in medical, life, dental, and/or pension rates. For FY 2004, medical and dental rates are projected to increase 10.5%, and the pension rate will rise 40%, from 6.611% of salaries to 9.265% of salaries
 - **ADM Fringe Benefits** (01101395) pays fringe benefits for Family Medical Leave Act (FMLA) employees and direct pay pensioners.
- CONTINGENCY:**
- **Contingency for Subrogation** (01101224 & 01191299) permits deposit of recoveries and repayment to affected GSD and USD departments for unbudgeted casualty repairs and replacements. The expenditure account is offset by a matching revenue account.
 - **Contingency for Local Matching Funds – Federal Programs** (01101298) provides funds for required dollar matches as the government receives mid-year grants and other reimbursable programs. Those funds are transferred from this account to the accounts of departments receiving those new grants.
 - **Contingency for Federal, State, and Other Reimbursable Program Funds** (01101299 & 01191299) handles the non-local funding component of new grants. The expenditure budget is offset by estimated grant revenue in the same business unit. As departments receive previously-unbudgeted grants or reimbursements in the general fund during the fiscal year, their budget is increased either:
 - By a Council resolution that appropriates the previously-unestimated revenues or fund balance, or
 - By use of these contingency accounts (the local match portion coming from the department's existing budget or from local match funds, and the grantor share coming from this account).Previously-unbudgeted grants may be added to grant special revenue funds upon proper approval without using this account.
 - **Contingency Account** (01101309 & 01191309, Metro Charter § 6.11) provides a reserve of funds for unexpected costs incurred by departments funded through the GSD or USD General Funds.
 - **Contingency Mental Health Payments to State from Juvenile Court** (01101234) provided funds to reimburse the State of Tennessee for overpayments to the Juvenile Court.
 - **Contingency Managing for Results** (01101235) provides funds for implementing the new "Results Matters" performance management initiative.
 - **Contingency North Nashville Precinct** (01101236) sets aside money for the start-up costs for opening the North Nashville police precinct, scheduled for completion in calendar year 2003.
 - **Contingency COPS in Schools** (01101220) will provide funds for 10 school resource officers in Metro schools in the event that a grant application for this purpose is not accepted by the federal Department of Justice.
 - **Contingency for New Courts** (01101310) is a GSD general fund contingency account from which to appropriate funds to departments that will be impacted in FY04 by the establishment by the state legislature of new Criminal and/or Chancery Courts.
 - **Contingency for Emergency Management** (01101311) provided local funding for new emergency management (E-911) operations, to be set up as a new department or distributed to existing departments during the fiscal year.
 - **Contingency District Energy System (DES)** (01101218) is a contingency to provide working capital for the DES.
 - **Contingency Judicial Commissioners** (01101319) is a contingency for addressing needs of the new

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booking process. Moved from General Sessions Court FY 2003 budget

- **Contingency FASTTrack Grant** (01101320) is a contingency to continue funding of the Byrne FASTtrack program if funding is not provided by the State. FASTtrack helps the Police Department to expedite case prosecutions and minimize jail time.
- **Contingency Probation Officer Grant** (01101321) is a contingency to continue funding of this Juvenile Court grant if funding is not provided by the State.
- **Contingency Natural Gas Franchise Renewal** (01101322) is a contingency for legal fees associated with renewing and renegotiating a natural gas distribution and delivery franchise within Nashville, to be offset by franchise payment revenue.
- **Contingency Regional Transportation Authority (RTA) membership Dues** (01101323) is a contingency to provide funding to the RTA if the General Assembly imposes RTA dues, which are not included in the RTA subsidy 01101117.
- **Contingency for Utility Increases** (01101566) sets aside funds to cover possible increases in electricity and natural gas rates.
- **Contingency Metro Daycare** (01101567) provides funds to study the feasibility of employer-provided day care for Metro employees.

REGULATION, INSPECTION, & ECONOMIC DEVELOPMENT:

- **Subsidy to the Regional Transit Authority** (01101117) provides local matching funds for transportation services for the Job Access and Reverse Commute project, and to match with other cities to continue the Murfreesboro to Nashville "Relax and Ride" shuttle. Possible RTA dues are budgeted in contingency account 01101323.
- **Economic Job Development Incentive** (01101118) provides funds to make economic and community development incentive grants to the Industrial Development Board. These grants are to encourage the location of Fortune 500 companies and creation of new jobs within Davidson County.
- **Nashville Career Advancement Center (NCAC)** (01101213) provides local funds to offset projected administrative cost deficit and to also support the continuation of a Summer Youth at Work Program.
- **Subsidy to Gaylord Entertainment Center** (01101221) provides supplemental funds to Powers Management for the operation of the Nashville Arena. Powers Management has subcontracted with Leisure Management International (LMI) for the operation of the Arena.
- **Coliseum Capital Maintenance Fund Transfer or Stadium Maintenance** (01101222) provides contractually-mandated funds for maintenance of the Coliseum football stadium.
- **Transfer to GSD Debt Service** (01101225, Stadium Funding Package) transfers \$3.2 million of Hotel Motel Tax from the GSD General Fund to the GSD Debt Service Fund for the Coliseum stadium.

- **Subsidy Farmers' Market** (01101233) covers the annual lease payment and a small portion of expenditures for the Farmers' Market.
- **High Speed Rail Corridor** (01101237) provided initial exploratory funds for a high-speed rail corridor between Nashville, Chattanooga, and Kentucky, contingent on state and local matching funds from other governments.
- **Supplement to Metropolitan Transit Authority (MTA)** (01101304, Metro Charter § 11.401) provides local supplementary funds to the Metropolitan Transit Authority for its various programs.
- **Greer Stadium Maintenance** (01101424) provides funding to assist in maintaining Greer Stadium, contingent on the Nashville Sounds baseball teams payment of rent to Metro.
- **Property Tax Increment Refund or Tax Increment Payment - MDHA** (01101499 & 01191499, State Law Title 13, Chapter 20) provides tax incentive payments for loans incurred by the Metropolitan Development & Housing Authority (MDHA) for authorized redevelopment activities. MDHA promotes private investment in designated development districts. Similar payments are budgeted in all six budgetary funds (GSD & USD General funds, the General Purpose School Fund, and the three related Debt Service funds).
- **Public Utility Tax Increment Refund or Airline PU Tax Rebate - MNAA** (01101499 & 01191499, Contractual Agreement) provides for funds to repay the Metro Nashville Airport Authority for a portion of their property taxes based on a contractual agreement between it and the Metropolitan Government. These funds are used for airport noise mitigation. Similar payments are budgeted in all six budgetary funds (GSD & USD General funds, the General Purpose School Fund, and the three related Debt Service funds).
- **Contribution to Partnership 2010** (01101506) provides funds to the Nashville Chamber of Commerce for its Partnership 2010 program, which promotes the relocation of companies to Nashville and expansion of existing companies.
- **National League of Cities** (01101238) provided Metro support of the NLC conference scheduled to be held in Nashville in FY 2004.
- **Contribution to Sports Council** (01101508) provides funds for the Chamber of Commerce council that explores and promotes professional sports in Nashville.
- **Contribution to Nashville Minority Business Center** (01101547) provided a contribution to Minority Economic Development Center.

RECREATIONAL, CULTURAL, & COMMUNITY SUPPORT:

- **Neighborhood Enhancement Grants** (01101122) are coordinated by the Mayor's Office of Neighborhoods for approved projects proposed by neighborhood organizations.

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- **Metropolitan Action Commission (MAC)** (01101204, Metro Code § 2.108.010) provides GSD General Fund matching funds to MAC for administration and leasehold costs, the Head Start program, and other MAC activities. A \$278,800 increase in FY 2004 is to cover estimated pay plan adjustments for MAC employees.
- **Metropolitan Development and Housing Authority (MDHA)** (01101210) provides funds to support the administration of the Nashville Housing Fund's Front Door, Down payment Assistance, and Development Loan programs, and to operate the Homestead program, which converts back-tax lots in productive affordable housing projects.
- **Bill Wilkerson Hearing & Speech Center Contract** (01101307, Ordinance 084-496) provides for diagnosis, care, and treatment for the certified medically indigent residents of Davidson County who have communication problems such as total or partial deafness, speech, voice, or language disorders.
- **Property Tax Relief Program** (01101326 & 01191326, TCA § 67-5-702, § 67-5-703 and § 67-5-704) provides tax relief funds for the elderly low-income, disabled and disabled veteran homeowners. The program in effect pays part or all of the property tax of eligible applicants. Metro matches the state expenditures based on the current sales ratio; however the combined Metro and State assistance may only cover the amount of taxes owed. Although reduced by the Council, the appropriation should provide all needed funding for FY 2004.
- **Contribution to Forest Fire Control** (01101401, TCA § 11-4-407(6)) pays the District Forester of the state Forestry Service a total of \$4,000 annually to help maintain the Cooperative Forest Fire Control program in the rural areas of Davidson County.
- **Subsidy for General Hospital** (01101413, Metro Charter § 10-201) provides a contract subsidy to the Nashville Hospital Authority to support the operations of Metropolitan Nashville General Hospital, an acute care hospital with 150 licensed beds.
- **Subsidy for Bordeaux Hospital** (01101414, Metro Charter §10-201) provides support to the operations of Metropolitan Nashville Bordeaux Hospital, a long-term acute care chronic disease hospital and nursing facility with 453 licensed nursing beds and 60 hospital beds.
- **Victim Offender Reconciliation Program (VORP)** (01101504) provided partial funding for a program designed to bring together court-referred offenders and victims of crime to mediate an agreement for restitution to the victims rather than pursuing an adversarial and punitive resolution. The VORP is also known as MediationWorks. This budget is moved to Mediation Services 01101570 in FY 2004.
- **Legal Aid Society of Middle Tennessee** (01101505, Resolution R95-1723) Provides funds to support the organization's mission of providing free legal help to low-income and elderly persons with certain kinds of civil legal problems. The FY 2004 budget transfers \$17,500 from Social Services.
- **Contract Guest House** (01101510) provides for a contract with Guest House to house incapacitated substance abusers who are picked up by the police, as an alternative to incarceration.
- **Contribution Renaissance Center** (01101515) provides a local contribution for the Senior Citizen programs at the Cohn Renaissance Center.
- **Contribution to Adult Literacy Program** (01101516) provides a local contribution for the Adult Literacy Program. The Nashville Adult Literacy Program is for adults with low, marginal or no reading skills. Sponsored by the Nashville Adult Literacy Council, the Community Education Alliance, and the Metro Public Schools, it provides those adults with one-to-one, group or computer instruction to meet their individual needs.
- **Community Access Television** (01101519) provides local funds to the Community Access Television channel. CATV is an organization that promotes the citizens' point of view and freedom of speech by providing them with training in television, instruction on the use of TV equipment, and the knowledge to produce their own program.
- **Nashville Humane Association** (01101521, Metro Charter § 18.11(a)) provides funds to assist with shelter, food and medical services for abandoned, unwanted, and injured animals and places as many animals as possible with area residents.
- **Community After-Care Project** (01101531) provides a contribution through the Project for Neighborhood Aftercare to licensed child care providers for after-school care, including academic enrichment and nutrition, for K-8 children in high risk, low-income residential areas.

CONTRIBUTIONS:

- **International Population Needs Assessment** (01101123) enabled Metro to assess the needs of population groups of diverse nationalities in FY 2002.
- **Interpreter Services Grant** (01101124) was a one-time FY 2002 Metro grant or contract for interpreter services.
- **Contribution to Nashville Symphony** (01101502, Metro Charter 18.11(a)) provides funds to support the Nashville Symphony.
- **Contribution to Cumberland Museum** (01101503) provides funds to support the activities of the Cumberland Science Museum.
- **Contribute Nashville Public Television (NPT)** (01101532) enables Metro to make the final installment of a budget commitment to transfer funds to the not-for-profit Nashville Public Television (NPT) relating to its separation from the Metro Nashville Public Schools.
- **Contribute Sister Cities** (01101534) provides a contribution for Metro's participation in the Sister Cities program.
- **Contribute Affordable Housing Program** (01101539) provides funds for creating home ownership opportunities for Metro employees by providing home loan assistance; provides grants for

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owner-occupied rehabilitation, especially for the elderly, and for rehabilitation of deteriorating properties for resale; and assists in funding land acquisition or infrastructure costs to make rental units more affordable.

- **Contribute Domestic Violence Intervention Center** (01101540) provides funds for this agency (formerly known as PEACE) to supply domestic violence counseling and education to clients referred by the courts and other Metro agencies.
- **Contribute Kelly Miller Smith** (01101541) provides funds to assist a non-profit agency that serves persons convicted of domestic violence. The program counsels primarily African-American men and a small number of women. The only other source of funds is client fees.
- **Contribute Neighborhood Justice Center** (01101542) provides funds to provide a mediation service referred by citizens, Police and the Metro agencies, including courts to resolve disputes and to settle conflicts that otherwise require other administrative (warrants being issued) or court actions being taken. This budget is moved to Mediation Services 01101570 in FY 2004.
- **Contribute YMCA – Model Metro** (01101543) provides funds to continue the Model Metro Program, which allows high school students to learn the duties and responsibilities of local government officials.
- **Contribute Nashville Zoo** (01101545) enabled Metro to contribute one-time “bridge grant” funds in FY 2002 to the not-for-profit Nashville Zoo.
- **Contribute Cumberland Region Tomorrow** (01101548) provides a contribution to private sector non-profit regional organization supporting and encouraging growth planning with an emphasis on preserving the rural landscape.
- **Contribute Ujima House** (01101549) provided shelter and services to victims of domestic abuse.
- **Contribute Heart of Hope** (01101550) provided Affordable Housing funds reserved by the Council in the FY 2003 budget ordinance in account 10101.323806.
- **Contribute LI SC** (01101551) provided Affordable Housing funds reserved by the Council in the FY 2003 budget ordinance in account 10101.323806.
- **Contribute YWCA Domestic Violence** (01101552) provides funds toward the operation of a new, larger, state-of-the-art shelter for victims and survivors of domestic violence.
- **Contribute United Way Family Resource Center** (01101553) provides support for administrative and infrastructure costs of family resource centers (FRCs) so that United Way can focus their investments on FRC programmatic needs through their Community Solutions Fund. The FY 2004 budget adds \$109,000 to compensate for expected losses in State resources for School Resource Centers.
- **Contribute Not-For-Profit Taxes on Gasoline** (01101554) provided funds to reimburse not-for-profit organizations who had used the Metro Motor Pool fueling facilities for state gasoline taxes that they are required to pay.
- **Contribute Second Harvest Food Bank** (01101555) provides funds for the Emergency Food Box Program.
- **Contribute Nashville’s Table** (01101556) provides a contribution to the Nashville’s Table food relief program.
- **Contribute The Hermitage** (01101557) provides funds for educational programming for grades 3-12 in support of a new National Endowment for Humanities interpretive planning grant.
- **Contribute Tennessee Justice Center** (01101558) provides a contribution to the Tennessee Justice Center.
- **Contribute Metropolitan Education Access Corporation** (01101559, RS2002-1041) provides funds for the MEAC, which has responsibility for program production, management, and promotion of the educational access channels on all cable television systems.
- **Contingency NPT Playback** (01101560) supports playback of higher quality Nashville Public Television programming on cable television system’s educational channels (Comcast channels 9 and 10)
- **Mary Parrish Center** (01101562) provides for a clerk or paralegal to assist victims in filling out warrants and orders of protection.
- **Donelson Senior Citizens Center** (01101563) provided funds for improvements to the building.
- **Renewal House** (01101564) provides funds for this residential community for mothers and their children affected by addiction. Founded in 1995, Renewal House provides families with a long-term residential program that includes opportunities for mothers to enter the work force.
- **Jefferson Street United Merchants Partnership, Inc.** (01101565) provides funds to aid in the efforts to improve Jefferson Street and to supplement the summer youth program.
- **Contribute Reconciliation Ministries** (01101569) provides funds in support of families of incarcerated persons.
- **Contribute Mediation Services** (01101570) To be administered by the District Attorney to provide mediation services to the Metro criminal justice system through contracts with qualified community organizations. Includes transfer of direct appropriation to Neighborhood Justice Center (\$148,600), Victim Offender Reconciliation Program (\$32,500) and General Sessions Court request of \$50,000.

PUBLIC WORKS:

- **Transfer to Stormwater Fund** (01101219) accounts for the GSD General Fund support for the Stormwater special revenue fund (fund 37100, which is also funded from other sources). Prior to FY 2003, these costs were included in the Public Works Department’s budget. They are still in the Public Works function, but not the department’s budget.

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Since revenues in this department are not directly related to the budgeted expenditures in this department, the following financial schedule presents individual business units' expenditure information.

GSD & USD General Fund Expenditures

Business Unit and Description	FY 2002 Budget	FY 2002 Actuals	FY 2003 Budget	FY 2004 Budget
GSD General Fund:				
01101104 County Retire Match	3,082,932	3,082,932	3,501,843	3,501,900
01101107 County Teach Retire Match	6,900,360	7,118,365	6,900,360	6,900,400
01101109 Health Insurance Match	14,738,490	13,690,255	16,218,006	19,632,600
01101110 Death Benefit Payments	190,000	-	200,000	200,000
01101111 Jury Commission	549	-	600	-
01101113 Pens IOD Medical Expense	1,200,000	1,107,954	1,200,000	1,200,000
01101114 Unemployment Compensation	250,000	414,051	400,000	400,000
01101115 Life Insurance Match	891,857	721,997	700,608	724,000
01101116 Bonding Firm Investigation	1,567	-	1,600	-
01101117 Regional Transit Authority	20,000	20,000	145,000	71,400
01101118 Econ/Job Incentives	1,400,000	997,890	900,000	775,000
01101120 Employee IOD Med Expense	1,500,000	1,522,813	1,500,000	1,500,000
01101122 Neighborhood Enhance Grant	100,000	86,961	100,000	100,000
01101123 Inter Pop Need Assessment	350,000	-	350,000	-
01101124 Interpreter Services Grant	100,000	-	100,000	-
01101125 Charter Revision Commission	-	-	5,000	-
01101127 Metro Center Rent	-	-	-	2,153,300
01101140 Benefit Adjustments	4,013,122	-	1,729,823	10,000,000
01101204 Metro Action Commission	1,129,294	1,129,294	1,257,294	1,535,300
01101210 MDHA	197,377	165,836	183,200	183,200
01101213 NCAC Local Match	106,054	97,411	256,100	287,100
01101218 DES Development Cost	2,500,000	1,756,395	-	2,000,000
01101219 Stormwater	-	-	2,836,940	2,836,900
01101220 COPS in Schools	-	-	465,000	-
01101221 Subsidy Gaylord Enter Cent	5,138,963	5,043,563	5,339,900	5,339,900
01101222 Stadium maintenance	1,000,000	907,562	1,000,000	1,000,000
01101224 Contingency Subrogation	200,000	-	100,000	100,000
01101225 GSD Debt Transfer-Stadium	3,200,000	3,200,000	3,200,000	3,200,000
01101226 Capital Improvement Plan	5,330,999	5,330,999	14,121,300	-
01101233 Subsidy Farmer's Market	259,708	259,708	259,700	259,700
01101234 Contingency Juvenile Ct	-	-	99,000	-
01101235 Managing for Results	-	-	250,000	120,000
01101236 Contingency N Nash Precinct	-	-	250,000	-
01101237 High Speed Rail Corridor	-	-	100,000	-
01101238 National League Cities Con	-	-	660,000	-
01101298 Contingency Local Match	401,504	-	552,600	552,600
01101299 Contingency Fed/State Programs	1,035,993	-	3,506,387	4,250,000
01101301 Insurance Reserve	1,835,000	1,497,554	1,960,000	1,960,000
01101302 Surety Bonds	70,000	13,144	70,000	70,000
01101303 Corp Dues/Contribution	253,265	256,931	252,000	273,000
01101304 Subsidy MTA	8,677,066	8,677,066	9,877,100	11,870,400
01101307 Wilkerson Hearing/Speech	222,820	218,547	222,800	222,800
01101308 Judgments and Losses	800,000	800,000	890,000	890,000
01101309 Contingency Account	15,000	15,000	50,000	50,000
01101310 Contingency - New Courts	159,648	-	159,600	159,600

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GSD & USD General Fund Expenditures

Business Unit and Description		FY 2002 Budget	FY 2002 Actuals	FY 2003 Budget	FY 2004 Budget
01101311	Contingency E-911	470,000	-	-	-
01101315	Pay Plan Improvements	235,197	-	92,957	116,100
01101319	Contingency Judicial Commission	-	-	-	-
01101320	Contingency FASTrak Grant	-	-	-	117,500
01101321	Contingency Probation Ofcr Grant	-	-	-	29,400
01101322	Contingency Gas Fran Renew	-	-	-	200,000
01101323	Contingency RTA Membership	-	-	-	54,600
01101326	Property Tax Relief Program	1,071,360	600,000	1,071,400	706,400
01101395	Fringe Benefits	-	187,126	-	75,000
01101401	Contribute Forest Fire	4,000	4,000	4,000	4,000
01101407	Subsidy Postal Service	151,324	151,324	-	-
01101408	Budget Adjustment Saving	-	-	-	-12,915,000
01101409	Info Technology Savings	-	-	-	-4,500,000
01101411	Property Management	394,600	152,134	-	200,000
01101412	Post Audit	1,715,786	1,651,509	2,384,344	2,384,300
01101413	Subsidy General Hospital	23,505,099	23,505,099	23,505,100	23,505,100
01101414	Subsidy Bordeaux Hospital	9,241,308	9,241,308	9,241,300	9,241,300
01101416	Subsidy Advance Planning	50,000	50,125	50,000	50,000
01101421	Subsidy MIS	230,694	-	-	-
01101424	Greer Stadium Maintenance	-	-	250,000	250,000
01101499	GSD General Rev - 4% Transfer	17,499,013	17,837,716	18,043,680	17,921,500
	GSD Revenue - Tax Increments	3,160,228	3,600,188	3,160,300	3,265,600
01101502	Contribute Nash Symphony	15,000	15,000	15,000	15,000
01101503	Contribute Cumberland Museum	265,250	265,250	265,300	265,300
01101504	Contribute Victim Offender	32,450	32,450	32,500	-
01101505	Contribute Legal Aid Society	7,453	7,453	47,500	65,000
01101506	Contribute Partnership 2K	200,000	200,000	250,000	250,000
01101508	Contribute Sports Council	200,000	200,000	200,000	200,000
01101510	Contribute Guest House	156,750	156,750	156,800	156,800
01101515	Contribute Renaissance Center	4,750	4,750	4,800	4,800
01101516	Contribute Adult Literacy	8,550	8,550	38,600	38,600
01101519	Contribute CATV	38,000	38,000	63,000	-
01101521	Contribute Humane Assoc	12,500	12,500	12,500	12,500
01101523	Contribute Council Afterschool	-	-	128,000	-
01101531	Project N'hood Aftercare	510,300	510,300	510,300	610,300
01101532	Contribute Nash Public TV	2,050,229	2,050,229	1,339,612	1,081,100
01101534	Contribute Sister Cities	-	-	30,000	30,000
01101539	Contribute Afford Housing	1,778,082	794,508	1,894,996	1,000,000
01101540	Contribute Dom Violence Interv	110,950	110,950	162,200	169,600
01101541	Contribute KM Smith	53,000	53,000	53,000	53,000
01101542	Contribute Neigh Justice	90,630	90,630	133,100	-
01101543	Contribute YMCA Model Metro	2,500	-	2,500	2,500
01101545	Contribute Nashville Zoo	500,000	500,000	-	-
01101547	Contribute Nash Minority	50,000	-	400,000	-
01101548	Contribute Cumberland Region	25,000	-	25,000	25,000
01101549	Contribute Ujima House Inc	28,000	28,000	-	-
01101550	Contribute Heart of Hope	300,000	-	300,000	-
01101551	Contribute LISC	100,000	-	100,000	-
01101552	Contribute YWCA Domestic V	-	-	300,000	420,000
01101553	Contribute United Way Family	-	-	250,000	359,000

01 Administrative–Financial

GSD & USD General Fund Expenditures

Business Unit and Description		FY 2002 Budget	FY 2002 Actuals	FY 2003 Budget	FY 2004 Budget
01101554	Contribute NFP Taxes on Gas	-	-	25,000	-
01101555	Contribute Second Harvest	-	-	50,000	250,000
01101556	Contribute Nashville Table	-	-	5,000	5,000
01101557	Contribute Hermitage	-	-	50,000	50,000
01101558	Contribute TN Justice Center	-	-	11,000	11,000
01101559	Contribute Metro Ed Access	-	-	10,000	-
01101560	Contribute NPT Play Back	-	-	55,000	-
01101561	Contribute Project Return	35,000	34,936	-	-
01101562	Mary Parrish Center	-	-	40,000	40,000
01101563	Donelson Senior Citizens Center	-	-	25,000	-
01101564	Renewal House	-	-	20,000	20,000
01101565	Jefferson St United Partnership	-	-	35,000	35,000
01101566	Contingency Utility Increase	-	-	-	771,400
01101567	Contr Employee Day Care Review	-	-	-	50,000
01101568	Contr Children's Theater	-	-	-	35,000
01101569	Contr Reconciliation Ministries	-	-	-	40,000
01101570	Contr Mediation Services	-	-	-	231,100
Total 10101 GSD General Fund		131,574,571	120,226,013	146,715,550	131,381,900

USD General Fund:

01191102	Police/Fire Retire Match	7,686,564	7,686,564	8,872,977	8,873,000
01191103	Civil Service Retire Match	4,804,956	4,804,956	5,424,714	5,424,700
01191106	Teacher Pens Match	4,592,400	4,592,400	4,592,400	4,592,400
01191109	Health Ins Match	2,337,450	2,038,612	2,570,400	2,691,900
01191111	Direct Pension Payments	4,800	9,900	11,999	9,900
01191112	Pensioner IOD	299,484	299,484	299,484	300,000
01191113	Employee IOD	651,750	651,750	651,750	652,000
01191114	Unemployment Compensation	10,000	-	-	-
01191115	Life Ins Match	117,972	86,143	92,700	76,700
01191140	Benefit Adjustments	787,731	-	1,234,575	1,931,900
01191224	Contingency Subrogation	77,536	-	91,852	100,000
01191299	Contingency Fed/State Programs	450,000	-	450,000	450,000
01191301	Insurance and Reserve	274,000	277,855	289,000	289,000
01191308	Judgments and Losses	100,000	100,000	110,000	110,000
01191309	Contingency Account	50,000	-	50,000	50,000
01191315	Pay Plan Improvements	-	-	16,550	16,800
01191326	Property Tax Relief	135,440	-	135,440	135,400
01191408	Budget Adjustment Saving	-	-	-	-
01191409	Info Technology Savings	-	-	-	-
01191421	Subsidy MIS	95,089	-	95,089	-
01191499	USD General Revenue	805,260	929,605	1,212,258	1,288,600
Total 18301 USD General Fund		23,280,432	21,477,269	26,201,188	26,992,300

90 General Obligation Debt Service Funds-At a Glance

Mission	To accumulate funds to repay principal (money borrowed) and interest due on general obligation bonds and notes issued by the government to finance capital projects (land, buildings, equipment, etc.) with lives greater than one year. Three funds are used to account for this debt:																																																							
	25104	Schools Debt Service Fund																																																						
	20115	GSD Debt Service Fund																																																						
	28315	USD Debt Service Fund																																																						
Budget Summary	<table><tr><td></td><td>2001-02</td><td>2002-03</td><td>2003-04</td></tr><tr><td>Expenditures and Transfers:</td><td></td><td></td><td></td></tr><tr><td>Debt Service Funds</td><td>\$152,622,454</td><td>\$162,707,219</td><td>\$164,003,600</td></tr><tr><td>Total Expenditures & Transfers</td><td>\$152,622,454</td><td>\$162,707,219</td><td>\$164,003,600</td></tr><tr><td>Revenues and Transfers:</td><td></td><td></td><td></td></tr><tr><td>Program Revenue</td><td></td><td></td><td></td></tr><tr><td>Charges, Commissions, and Fees</td><td>\$0</td><td>\$150,000</td><td>\$0</td></tr><tr><td>Other Governments and Agencies</td><td>1,500,000</td><td>1,455,000</td><td>1,159,300</td></tr><tr><td>Other Program Revenue</td><td>3,938,313</td><td>2,364,904</td><td>2,354,400</td></tr><tr><td>Total Program Revenue</td><td>\$5,438,313</td><td>\$3,969,904</td><td>\$3,513,700</td></tr><tr><td>Non-program Revenue</td><td>106,625,481</td><td>111,723,199</td><td>111,856,900</td></tr><tr><td>Transfers From Other Funds and Units</td><td>12,819,014</td><td>21,174,236</td><td>20,070,200</td></tr><tr><td>Total Revenues</td><td>\$124,882,808</td><td>\$136,867,339</td><td>\$135,440,800</td></tr></table>					2001-02	2002-03	2003-04	Expenditures and Transfers:				Debt Service Funds	\$152,622,454	\$162,707,219	\$164,003,600	Total Expenditures & Transfers	\$152,622,454	\$162,707,219	\$164,003,600	Revenues and Transfers:				Program Revenue				Charges, Commissions, and Fees	\$0	\$150,000	\$0	Other Governments and Agencies	1,500,000	1,455,000	1,159,300	Other Program Revenue	3,938,313	2,364,904	2,354,400	Total Program Revenue	\$5,438,313	\$3,969,904	\$3,513,700	Non-program Revenue	106,625,481	111,723,199	111,856,900	Transfers From Other Funds and Units	12,819,014	21,174,236	20,070,200	Total Revenues	\$124,882,808	\$136,867,339	\$135,440,800
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Positions	Total Budgeted Positions																																																							
Contacts	<table><tr><td>Director of Finance: David Manning</td><td>e-mail: david.manning@nashville.gov</td></tr><tr><td></td><td>Phone: 862-6151 FAX: 862-6156</td></tr><tr><td>Financial Manager: Mitzi Martin</td><td>e-mail: mitzi.martin@nashville.gov</td></tr><tr><td></td><td>Phone: 862-6100 FAX: 862-6109</td></tr><tr><td>Capital Plan: Richard Bernhardt, Planning Com Exec. Dir.</td><td>e-mail: richard.bernhardt@nashville.gov</td></tr><tr><td></td><td>Phone: 862-7173 FAX: 862-7209</td></tr></table>				Director of Finance: David Manning	e-mail: david.manning@nashville.gov		Phone: 862-6151 FAX: 862-6156	Financial Manager: Mitzi Martin	e-mail: mitzi.martin@nashville.gov		Phone: 862-6100 FAX: 862-6109	Capital Plan: Richard Bernhardt, Planning Com Exec. Dir.	e-mail: richard.bernhardt@nashville.gov		Phone: 862-7173 FAX: 862-7209																																								
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These funds are administered by the Department of Finance, and have no separate organization chart.

Debt Service Expenditures by District & Fund

<u>Source Description</u>	<u>FY 2002 Budget</u>	<u>FY 2002 Actuals</u>	<u>FY 2003 Budget</u>	<u>FY 2004 Budget</u>
GSD - General Services District				
20115 GSD Debt Service	85,767,929	78,521,614	86,156,978	87,565,500
25104 MNPS Debt Service	<u>55,642,102</u>	<u>44,509,752</u>	<u>56,415,991</u>	<u>54,901,800</u>
Total GSD	141,410,031	123,031,366	142,572,969	142,467,300
USD - Urban Services District				
28315 USD Debt Service	<u>11,212,423</u>	<u>67,305,985</u>	<u>20,134,250</u>	<u>21,536,300</u>
Total USD	11,212,423	67,305,985	20,134,250	21,536,300
Total General Obligation Debt Service – GSD+USD	<u>152,622,454</u>	<u>190,337,351</u>	<u>162,707,219</u>	<u>164,003,600</u>

25104, 20115, 28315 Debt Service Funds-At a Glance

Budget Highlights FY 2004

The recommended budget services outstanding debt issues plus new projects based on the current tax rate. Budgeted expenditures in the USD Debt Service Fund reflect increased requirements for the new General Obligation Energy Production Facility Refunding Bonds, Series 2002, which were issued to refund the outstanding debt of the now-closed Nashville Thermal Transfer Corporation's trash-to-energy plant. Debt service capacity is maintained as old debt issues are retired.

Overview

Debt Financing: Periodically, Metro borrows money to undertake selected capital improvements that are included in the Capital Plan. To do this, Metro issues (or sells) bonds and notes – written promises to repay the debt at certain times and with certain interest. The specific improvements to be financed are listed in the legislation that authorizes the debt. The proceeds from the sale of the debt are used to pay for those improvements.

Debt service is the process of repaying those bonds and notes, and their interest, over time to those who own the debt. A small portion of the principal is repaid each year between issuance and maturity. This approximately matches the maturity dates of bonds to the lives of the projects they fund, and keeps Metro from having to make a big payment at one time to make a capital improvement.

Metro does not issue long-term notes and bonds to finance operating expenditures or deficits.

Types of debt: Debt generally falls into two categories, with a third becoming more common.

- General obligation (GO) debt is payable from taxes, and is backed by the full faith, credit, and taxing power of the government. There is no legal limit to Metro's use of general obligation debt, although issuance requires passage of a Council ordinance. Only general obligation debt is repaid from the three debt service funds (25104, 20115, and 28315).
- Revenue debt is often used to finance projects that will generate revenue. Part of the revenue generated by a project is used to service the debt on the project. It is accounted for through the enterprise or internal service fund that develops the capital project and receives its revenues.
- Limited obligation revenue debt is a newer hybrid form that normally operates as revenue debt, but is backed by certain non-property-tax revenues (defined in the bond covenants) in the event that there are not sufficient revenues to service the debt.

Interest earned by our bondholders is generally held to be exempt from federal and Tennessee taxation as income.

Structure: Metro's outstanding debt takes three forms:

- Bonds - Long-term debt that usually matures over a period of 20-30 years.
- Notes - Shorter-term debt that is issued for three years, and renewable for an additional two terms of three years each. The usual total maturity is 3 to 5

years, although often these provide temporary financing and are retired by issuing bonds.

- Commercial paper – Short-term obligations with maturities ranging from 2 to 270 days, issued as cash is needed in blocks of \$100,000 plus \$1,000 increments. The maturities are flexible and rates are usually marginally lower than bank rates. (- *Dictionary of Finance and Investment Terms*) Metro CP is backed by the taxing power of the Metro Council as General Obligation. The state is administering the program.

Many bonds have "call" provisions that allow Metro to redeem the debt before its scheduled maturity. This is most often done when the debt being called is refunded by issuing new debt for the same period of time but at lower interest rates. The lower interest costs save Metro money over the remaining life of the bond issue.

Legal Limitations: There is no legal debt margin limitation on GSD debt. Section 7.08 of the Charter limits the USD total net bonded indebtedness payable from USD ad valorem taxes, after deduction of sinking funds for the payment of principal, to 15% of the USD assessed valuation of taxable property. At June 30, 2002, the taxable property was valued at \$9.029 billion, so the 15% limit was \$1.354 billion. With only \$97.9 million of applicable debt (1.08% of valuation), the margin was \$1.256 billion.

Bond Ratings: Metro's bonds have excellent investment-grade ratings from all three independent rating agencies (Moody's Aa2, Standard & Poor's AA, and Fitch AA+), reflecting the financial strength of the city. These ratings are based on both the city's financial health and available reserves for paying off debt. Each agency has its own rating system, and ratings of the three agencies cannot necessarily be compared to each other. For explanations of the ratings, visit each agency's web site.

Debt Policies: The following guidelines are used in managing debt service funds:

- USD general obligation debt is subject to the legal limitation noted above.
- Debt is not issued above the capacity provided by current revenue sources (including property taxes at the current rate) plus anticipated normal growth; debt is not issued in anticipation of a not-yet-approved property tax increase.
- When planning future debt capacity, normal revenue growth is projected conservatively.
- The financing of an improvement will not exceed its useful life. In a multi-purpose bond package, the package maturities will reflect the mix of project lives funded by the package; the average life of the bonds cannot exceed the average life of the projects.
- General obligation issues are sold by bid in public offering; the sale is awarded to the bidder with the lowest true interest cost.
- Bond issues may be considered for refunding when lower interest rates on the new bonds will result in a 5% present value savings over the old bonds. The term of the refunding bonds will not exceed the terms of the bonds being refunded.

25104, 20115, 28315 Debt Service Funds-At a Glance

Revenue Sources: Revenues for all three funds are detailed in the budget ordinance. The GSD and USD Debt Service Funds (funds 20115 & 28315) are funded primarily by a dedicated portion of the property tax levies. The GSD Debt Service Fund also receives \$3.2 million from the GSD General Fund (fund 10101) for stadium debt, and the Schools Debt Service Fund (fund 25104) receives substantial schools-related sales taxes.

Capital Expenditures and the Budget: The discussion of Capital Improvements in Section A of this book describes how these funds relate to the operating budget.

Comparative Debt Statistics: The standard indicators presented in the table at right measure debt burden levels and trends. Although Metro has recently had more debt service activity, these statistics reflect a healthy debt service situation. The increases in FY 1995 were due to two major debt issues that year for Arena, schools, and other general obligation purposes.

Recent Bond Issues: The following table summarizes recent bond issues. Note that only the general obligation issues are serviced through the GSD, USD, and Schools

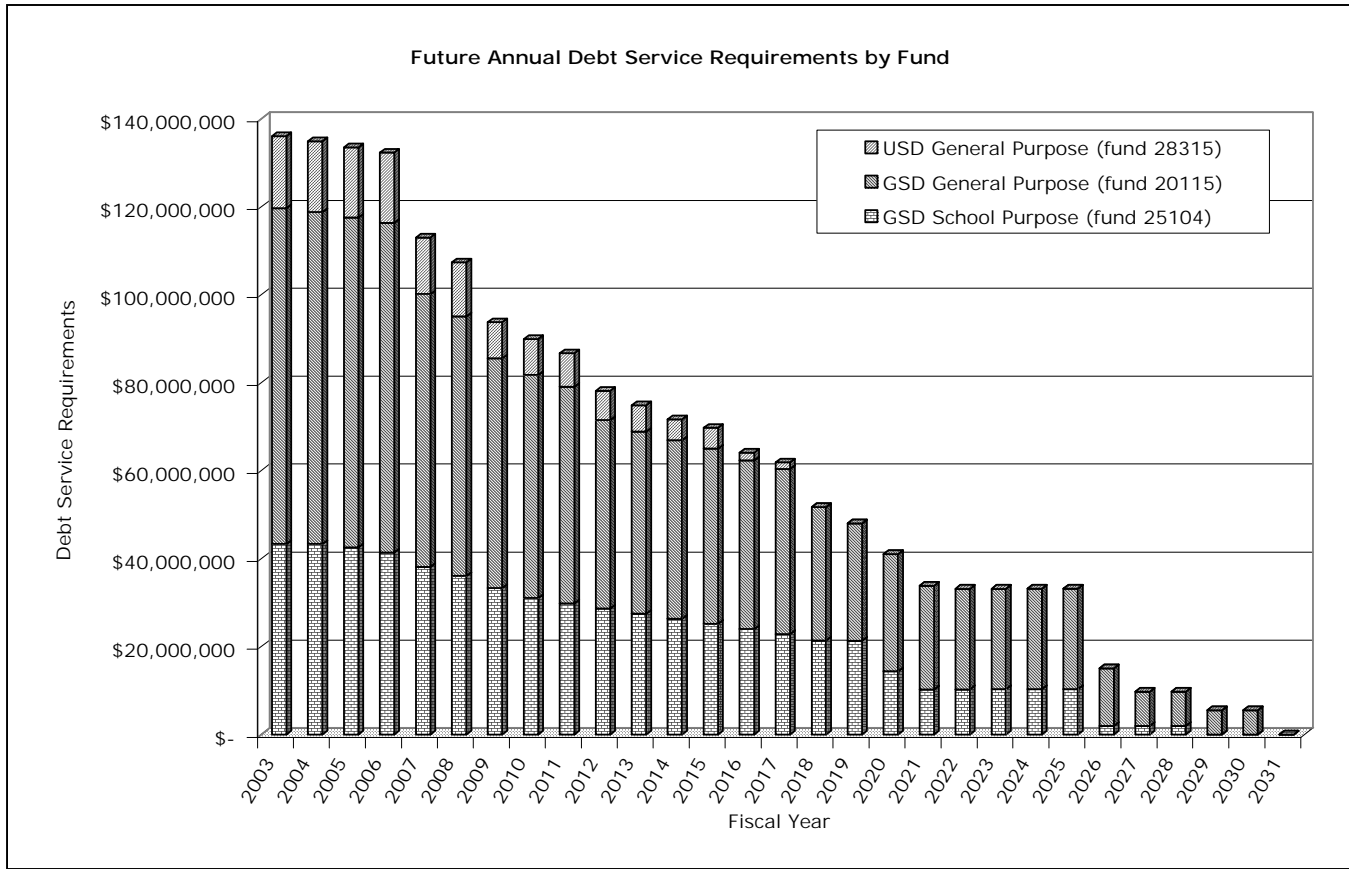
Debt Service funds; the revenue issues are serviced through non-tax sources. Future debt service requirements are listed on the next page.

Comparative Debt Statistics				
Fiscal Year	Net Debt to Assessed Valuation		Net Debt Per Capita	Debt Service to Total Expenditures
	GSD + USD	USD only		
1990	6.58%	1.41%	770.54	7.7%
1991	6.84%	1.47%	815.95	7.8%
1992	6.43%	1.43%	744.26	8.6%
1993	6.51%	1.46%	755.14	7.9%
1994	4.60%	1.10%	672.53	6.8%
1995	7.47%	1.01%	1,109.93	7.5%
1996	7.84%	0.93%	1,175.31	7.8%
1997	8.36%	0.82%	1,276.11	8.1%
1998	7.40%	0.57%	1,463.21	8.3%
1999	8.26%	0.48%	1,661.54	8.5%
2000	7.55%	0.39%	1,551.82	9.2%
2001	8.89%	0.60%	1,758.64	9.4%
2002	7.50%	1.08%	1,721.58	10.0%

Source: Comprehensive Annual Financial Reports for each year

Recent Bond Issues						
Issue	Date Issued	Amount & interest rate	Ma-turity	Ratings *	Fund *	Comments *
GO Multi-Purpose Improvement Bonds, Series 2001A GO Multi-Purpose Refunding Bonds, Series 2001B	2/15/01	\$262,155,000 5.000-5.500% \$73,745,000 5.000-5.500%	2001 to 2020	M: Aa2 S: AA F: AA+ <u>2014-18 (I)</u> M: Aaa S, F: AAA	S G U	Various projects in the GSD, the USD, and for schools; and to refund various prior bond issues from Series 1994, 1995, 1996, 1996A, and 1997A.
Special Limited Obligation Correctional Facilities Revenue Refunding Bonds, Series 2002	2/01/02	\$16,265,000 3.750-5.000%	2002 to 2011	M: Aa3 S: A+	--	Non-GO. Advance refund of outstanding balance of 1991 Correctional Facility bonds.
General Obligation Energy Production Facility Refunding Bonds, Series 2002A	4/01/02	\$31,065,000 2.000-5.250%	2002 to 2014	M: Aa2 S: AA F: AA+	U	Advance refund of outstanding Energy Production Facility Revenue Bonds Series 1997A, 1997B, and 1994 related to the former Nashville Thermal Transfer Corporation. Interest on the 2002 Series B bonds is not federal income tax-exempt.
General Obligation Energy Production Facility Refunding Bonds, Series 2002B	4/01/02	\$27,000,000 3.000-6.000%	2002 to 2012	M: Aa2 S: AA F: AA+	U	
General Obligation Multi-Purpose Refunding Bonds, Series 2002	10/31/02	\$108,690,000 3.000-5.000%	2003 to 2024	<u>2003-2021</u> M: Aa2 S: AA F: AA+ <u>2022-2024</u> M: Aaa S, F: AAA	S G U	Advance refund portions of outstanding bonds: GO MP Series 1994, GO MP Series 1995, GO MP Series 1996, and GO MP Series 2001A. Bonds maturing on or after 11/15/2022 are FSA-insured.
Water and Sewer Revenue Refunding Bonds, Series 2002	11/19/02	\$30,255,000 3.000-5.125%	2004, 2014 to 2016	M: Aaa S: AAA F: AAA	--	Non-GO revenue bonds to refund portions of outstanding Water & Sewer Revenue Bonds, Series 1992, and Water & Sewer Revenue Refunding Bonds, Series 1993. FSA-insured.
General Obligation tax anticipation notes (commercial paper)	Summer 2003	Up to \$200,000,000	2 to 270 days after issue		G U S	Commercial paper to fund the 2002 and future Capital Plans in anticipation of issuing long-term bonds later. This paper will be issued as needed to replace internal financing for projects.
* Rating codes: M = Moody's, S = Standard & Poor's, F = Fitch. (I) = FGIC-insured. Maturity dates are <u>underlined</u> . Fund: Debt service fund(s) used for this issue. G = GSD, U = USD, S = Schools Comments: Non-GO = Not a general obligation debt, but included in this table for completeness.						

25104, 20115, 28315 Debt Service Funds-At a Glance



**Future Annual Debt Service Requirements
for General Obligation Debt Outstanding at June 30, 2002**

Fiscal Year	GSD School Purpose (fund 25104)			GSD General Purpose (fund 20115)			USD General Purpose (fund 28315)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2003	\$ 23,014,191	\$ 20,335,041	\$ 43,349,232	\$ 41,551,980	\$ 34,807,056	\$ 76,359,036	\$ 11,958,829	\$ 4,383,696	\$ 16,342,525
2004	24,158,047	19,182,097	43,340,144	42,680,449	32,756,514	75,436,963	11,581,504	4,535,752	16,117,256
2005	24,597,040	17,952,921	42,549,961	44,428,042	30,575,506	75,003,548	11,924,918	4,045,059	15,969,977
2006	24,642,072	16,749,156	41,391,228	46,623,666	28,343,766	74,967,432	12,434,262	3,503,075	15,937,337
2007	22,715,037	15,412,879	38,127,916	36,315,185	25,715,691	62,030,876	10,009,778	2,837,565	12,847,343
2008	21,843,929	14,183,830	36,027,759	35,221,464	23,792,507	59,013,971	9,979,607	2,337,987	12,317,594
2009	20,293,556	13,048,195	33,341,751	30,135,075	22,073,077	52,208,152	6,266,369	1,934,430	8,200,799
2010	18,966,310	12,046,717	31,013,027	30,202,012	20,506,360	50,708,372	6,576,678	1,625,754	8,202,432
2011	18,762,239	11,083,086	29,845,325	30,320,026	18,920,288	49,240,314	6,292,735	1,310,455	7,603,190
2012	18,450,403	10,199,633	28,650,036	25,319,596	17,558,101	42,877,697	5,610,000	1,022,238	6,632,238
2013	18,212,404	9,265,913	27,478,317	25,102,597	16,264,447	41,367,044	5,265,000	759,894	6,024,894
2014	17,985,789	8,329,068	26,314,857	25,659,211	14,942,755	40,601,966	4,255,000	519,781	4,774,781
2015	17,762,319	7,388,704	25,151,023	26,257,681	13,578,701	39,836,382	4,480,000	288,194	4,768,194
2016	17,541,792	6,447,305	23,989,097	26,143,208	12,196,897	38,340,105	1,635,000	123,338	1,758,338
2017	17,305,918	5,520,014	22,825,932	26,764,082	10,804,323	37,568,405	1,425,000	39,188	1,464,188
2018	16,679,220	4,685,590	21,364,810	20,765,780	9,616,621	30,382,401	-	-	-
2019	17,551,337	3,787,434	21,338,771	18,093,663	8,597,808	26,691,471	-	-	-
2020	11,318,637	3,038,436	14,357,073	19,056,363	7,623,225	26,679,588	-	-	-
2021	7,727,654	2,545,082	10,272,736	16,897,346	6,676,511	23,573,857	-	-	-
2022	8,148,498	2,132,597	10,281,095	17,076,502	5,776,324	22,852,826	-	-	-
2023	8,592,544	1,695,243	10,287,787	18,007,456	4,843,398	22,850,854	-	-	-
2024	9,060,034	1,233,919	10,293,953	18,989,967	3,859,231	22,849,198	-	-	-
2025	9,555,940	747,421	10,303,361	20,029,060	2,821,363	22,850,423	-	-	-
2026	1,723,602	234,206	1,957,808	11,366,398	1,726,394	13,092,792	-	-	-
2027	1,809,783	143,663	1,953,446	6,690,217	1,092,278	7,782,495	-	-	-
2028	1,898,292	48,644	1,946,936	7,036,708	734,603	7,771,311	-	-	-
2029	-	-	-	5,115,000	416,981	5,531,981	-	-	-
2030	-	-	-	5,385,000	141,356	5,526,356	-	-	-
2031	-	-	-	-	-	-	-	-	-
Total	\$ 400,316,587	\$ 207,436,794	\$ 607,753,381	\$ 677,233,734	\$ 376,762,082	\$1,053,995,816	\$ 109,694,680	\$ 29,266,406	\$ 138,961,086

Source: June 30, 2002 Comprehensive Annual Financial Reports (CAFRs); updated information will appear in the June 30, 2003 CAFR. Requirements do not reflect the General Obligation Multi-Purpose Refunding Bonds, Series 2002 (in FY 2003), nor any bonds, notes, or commercial paper proposed for FY 2004.

30003 General Fund Four Percent Reserve-At a Glance

Mission	To provide for the purchase of equipment and/or building repairs for departments that receive their operating funds from the general fund budget.			
Budget		<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
	Expenditures and Transfers:			
	General Fund (4%) Reserve Fund	<u>\$17,499,013</u>	<u>\$18,043,680</u>	<u>\$17,921,500</u>
	Total Expenditures and Transfers	<u>\$17,499,013</u>	<u>\$18,043,680</u>	<u>\$17,921,500</u>
	Revenues and Transfers:			
	Program Revenue			
	Charges, Commissions, and Fees	\$0	\$0	\$0
	Other Governments and Agencies	0	0	0
	Other Program Revenue	<u>0</u>	<u>0</u>	<u>0</u>
	Total Program Revenue	\$0	\$0	\$0
	Non-program Revenue	0	0	0
	Transfers From Other Funds and Units	<u>17,499,013</u>	<u>18,043,680</u>	<u>17,921,500</u>
	Total Revenues	<u>\$17,499,013</u>	<u>\$18,043,680</u>	<u>\$17,921,500</u>
Positions	Total Budgeted Positions	0	0	0
Contacts	OMB Finance Manager: Talia Lomax-O'dneal Capital Investments Coordinator: Greg McClarin 222 Third Avenue North, Suite 550 37201		e-mail: talia.lomaxodneal@nashville.gov e-mail: greg.mcclarin@nashville.gov Phone: 862-6120 FAX: 880-2800	

Overview

The fund (fund 30003) is used to finance small-to-medium size capital expenditures for GSD General Fund departments. Four percent (4%) of all original monies collected by the GSD General Fund (Fund 10101) during any year is placed in this reserve fund and is kept separate and apart from other funds of the government. This separate fund can be used only for the purchase of equipment for any department of Metro and for repairs to any building owned by any department of the Metropolitan Government. Larger capital expenditures are financed using notes or bonds in the manner discussed in the "Debt Service Funds" section.

The 4% Fund expenditure plan for FY 2004 will be included in the Capital Plan to be developed early in the fiscal year.

Revenues: Four percent (4%) of all original monies collected by the GSD General Fund (fund 10101) are transferred to this fund. Administratively, 4% is deducted from all GSD General Fund gross receipts except for revenues from other governments and certain other internal sources and transfer accounts.

The transfer of monies from the General Fund to the 4% Reserve Fund is in the budget as an expenditure account in the 01 Administrative section of the GSD General Fund.

Expenditures: This separate fund can be used only for GSD General Fund departments' expenditures for the purchase of equipment and for repairs to buildings.

Minimum Balance: Administrative policy is to maintain a \$500,000 balance in the fund at all times. The Council approved a policy of maintaining an additional \$500,000 balance in the fund, for a total balance of at least \$1 million.

USD Charter Provision: The Charter also allows the Council to establish by ordinance the same type of fund for the Urban Services District. This has not occurred.

Historical Information: The Charter originally required a five percent (5%) deduction from revenues. This was amended at an election held August 4, 1983 to four percent (4%).

Publication note: Although this is not a debt service fund, it is included in this section of the book because it is used for the purchase of capital equipment.

30005 Central Business Improvement Dist-At a Glance

Mission	To undertake and provide an enhanced level of programs and services not provided by the metropolitan government which will help maintain downtown Nashville as a clean, safe and vibrant place to work, live, shop and play.			
Budget Summary		<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
	Expenditures and Transfers:			
	CBID Special Purpose Fund	\$653,548	\$686,225	\$720,500
	Total Expenditures and Transfers	<u>\$653,548</u>	<u>\$686,225</u>	<u>\$720,500</u>
	Revenues and Transfers:			
	Program Revenue			
	Charges, Commissions, and Fees	\$0	\$0	\$0
	Other Governments and Agencies	0	0	0
	Other Program Revenue	<u>0</u>	<u>0</u>	<u>0</u>
	Total Program Revenue	\$0	\$0	\$0
	Non-program Revenue	653,548	686,225	720,500
	Transfers From Other Funds and Units	<u>0</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u>\$653,548</u>	<u>\$686,225</u>	<u>\$720,500</u>
Positions	Total Budgeted Positions	0	0	0
Contacts	Interim Executive Director: Steve Gibson email: mainstgrp@aol.com Nashville Downtown Partnership 211 Commerce St., Ste 100 37201 Phone: 743-3092 FAX: 256-0393			

This component unit's budget is presented here for information only, and is not subject to line-item modification by the Council.

Overview

The Central Business Improvement District (CBID) was established by Metro ordinance under the authority of State law to protect and restore the central business district to promote the public health, safety, and welfare of Nashville. (See Ordinance O98-1037, Metro Code 2.174.010 *et seq.* and TCA §7-84-101 *et seq.*)

The CBID is a district management corporation chartered pursuant to the provisions of the Nonprofit Corporation Act of Tennessee for the purpose of administering the special assessment revenues and the activities within and for the district, the making of improvements within and for the district, and the provision of services and projects within and for the district.

The CBID has the power to acquire, construct or to maintain parking facilities, public improvements, and child care facilities; and to provide services for the improvement and operation of the district, including promotion, advertising, health & sanitation, public safety, elimination of problems related to traffic and parking, security services, recreation, cultural enhancements, aesthetic improvements, furnishing music in public places, design assistance, and activities in support of

business or residential recruitment, retention, and management development.

These services are provided to and in support of the metropolitan government, paid from revenues from the special assessment. These levels of service are in addition to, and not instead of, the level of services provided by Metro within the Urban Services District (USD) generally.

The CBID Board of Directors is elected by and from district property and business owners who pay the assessment. The Board contracts with the Nashville Downtown Partnership to administer the CBID's operations.

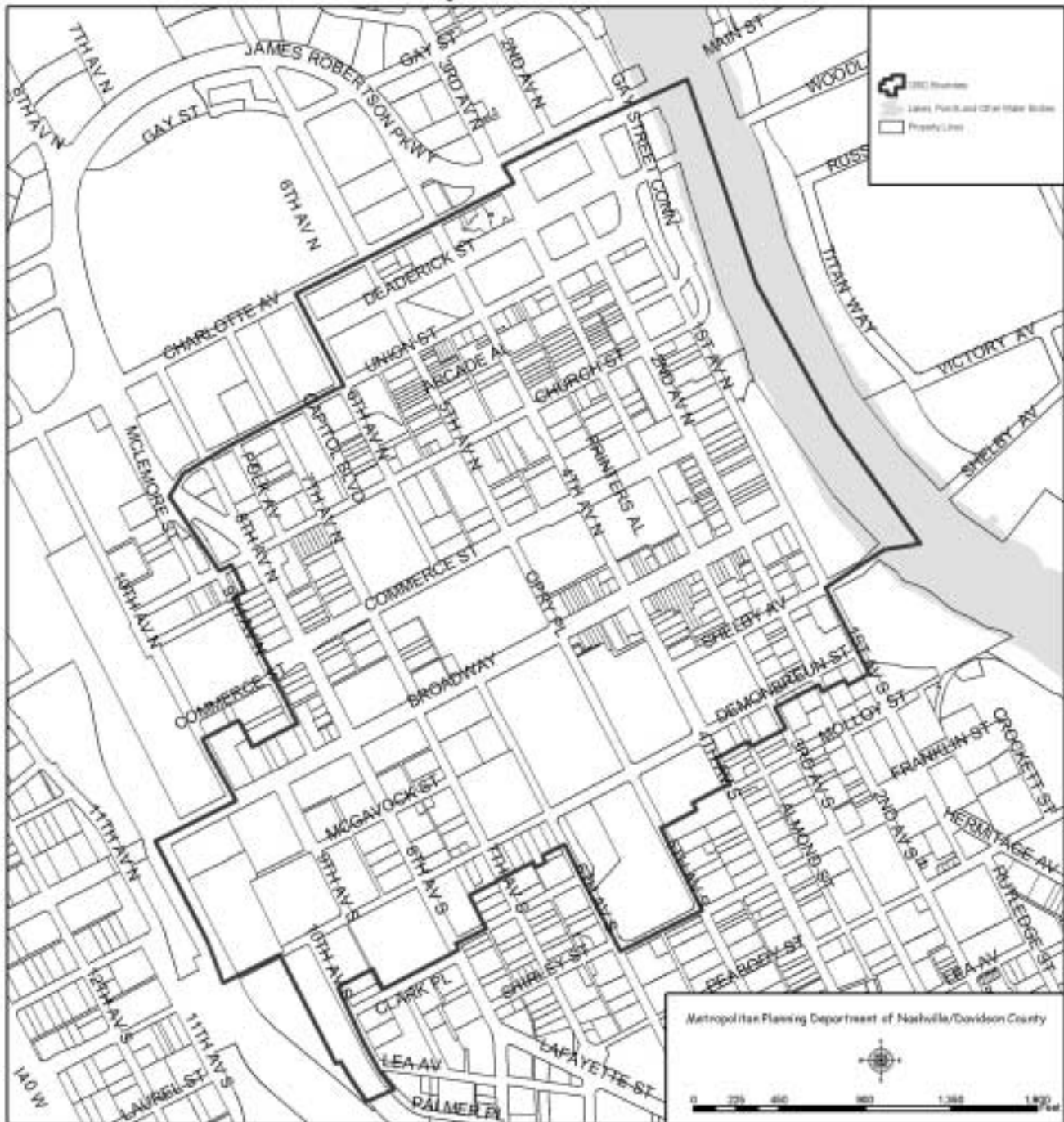
The boundaries of the CBID are set by law. The district includes all properties shown within the shaded area in the map. Those properties are assessed a levy based on real property values, initially set at \$0.15 per \$100 of assessed value. Those funds are used to provide additional services within the CBID.

30005 Central Business Improvement Dist-At a Glance

The original legislation ended the CBID on January 1, 2003. Ordinance BL2002-1064 extended the term to December 31, 2007.

The CBID budget is approved annually in a separate process. Ordinance 098-1270 provided that annual budgets submitted by the CBID may be approved by Resolution by 21 affirmative votes of the Council.

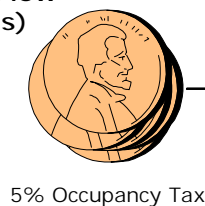
Resolution 2003-1514 (Adopted 07/15/2003) approved the fiscal year 2003-2004 CBID budget.



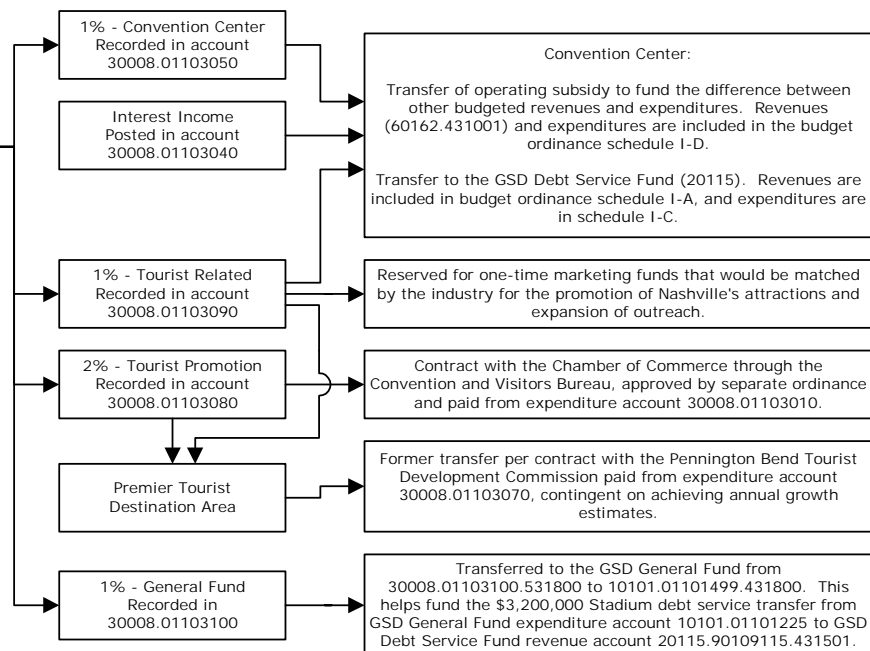
30008 Hotel Occupancy Tax Fund-At a Glance

Mission	Fund 30008 accounts for the receipt and distribution of the 5% Hotel Occupancy Privilege Tax used for tourist promotion, tourist-related activities, and the Convention Center debt service and operating subsidy.			
Budget Summary		2001-02	2002-03	2003-04
	Expenditures and Transfers:			
	Hotel Occupancy Tax Fund	\$7,393,154	\$8,366,000	\$20,000,000
	Total Expenditures and Transfers	\$7,393,154	\$8,366,000	\$20,000,000
	Revenues and Transfers:			
	Program Revenue			
	Charges, Commissions, and Fees	\$0	\$0	\$0
	Other Governments and Agencies	0	0	0
	Other Program Revenue	0	0	0
	Total Program Revenue	\$0	\$0	\$0
	Non-program Revenue	7,293,154	129,867	20,000,000
	Transfers From Other Funds and Units	0	0	0
	Total Revenues	\$7,293,154	\$129,867	\$20,000,000
(See the note at the bottom of this page.)				
Positions	Total Budgeted Positions	0	0	0
Contacts	Director of Finance: David Manning email: david.manning@nashville.gov Financial Manager: Bob Lackey email: bob.lackey@nashville.gov			

Organization Chart (Flow of Funds)



5% Occupancy Tax



Important Note About the Budget: Prior years' budgets for this fund did not include all revenues and expenditures, although revenues and fund balance have been sufficient to support expenditures; that is corrected in FY 2004. Also, through FY 2003, the GSD General Fund's 1% of the tax was deposited directly into that fund; in FY 2004, the procedure changes to initially deposit all of the 5% tax in fund 30008, and then transfer the GSD General Fund's 1% to that fund.

30008 Hotel Occupancy Tax Fund-Financial

Hotel Occupancy Tax Fund

	FY 2002 Budget	FY 2002 Actuals	FY 2003 Budget	FY 2004 Budget
OPERATING EXPENSE:				
PERSONAL SERVICES	0	0	0	0
OTHER SERVICES:				
Utilities	0	0	0	0
Professional and Purchased Services	0	0	0	0
Travel, Tuition, and Dues	0	0	0	0
Communications	7,293,154	7,293,154	8,366,000	7,800,000
Repairs & Maintenance Services	0	0	0	0
Internal Service Fees	0	0	0	0
TOTAL OTHER SERVICES	7,293,154	7,293,154	8,366,000	7,800,000
OTHER EXPENSE	0	500,000	0	741,100
PENSION, ANNUITY, DEBT, & OTHER COSTS	0	0	0	0
EQUIPMENT, BUILDINGS, & LAND	0	0	0	0
SPECIAL PROJECTS	0	0	0	0
TOTAL OPERATING EXPENSE	7,293,154	7,793,154	8,366,000	8,541,100
TRANSFERS TO OTHER FUNDS AND UNITS	100,000	7,491,700	0	11,458,900
TOTAL EXPENSE AND TRANSFERS	7,393,154	15,284,854	8,366,000	20,000,000
PROGRAM REVENUE:				
Charges, Commissions, & Fees	0	0	0	0
Other Governments & Agencies				
Federal Direct	0	0	0	0
Fed Through State Pass-Through	0	0	0	0
Fed Through Other Pass-Through	0	0	0	0
State Direct	0	0	0	0
Other Government Agencies	0	0	0	0
Subtotal Other Governments & Agencies	0	0	0	0
Other Program Revenue	0	123,433	0	0
TOTAL PROGRAM REVENUE	0	123,433	0	0
NON-PROGRAM REVENUE:				
Property Taxes	0	0	0	0
Local Option Sales Tax	0	0	0	0
Other Tax, Licenses, & Permits	7,293,154	14,724,382	129,867	20,000,000
Fines, Forfeits, & Penalties	0	0	0	0
Compensation From Property	0	0	0	0
TOTAL NON-PROGRAM REVENUE	7,293,154	14,724,382	129,867	20,000,000
TRANSFERS FROM OTHER FUNDS AND UNITS:	0	0	0	0
TOTAL REVENUE AND TRANSFERS	7,293,154	14,847,815	129,867	20,000,000

(See the note at the bottom of the previous page.)

